

rule subject to reporting is determined on a case-by-case basis. Ministerial revenue rulings and revenue procedures; notices and announcements relating to error corrections, personnel matters, or proposed rules; and press releases generally will not be considered rules under [the CRA].”

Thus, the IRS’s own process requires the agency to determine, on a case-by-case basis, whether a document issued by the IRS constitutes a rule for purpose of the CRA. The IRS in fact exercises judgment about whether to submit a revenue procedure as a rule under the CRA: As of September 10, the IRS had issued 45 revenue procedures in 2018, only 27 of which were submitted to the Senate. Specifically, in this case, on July 26, over the signature of the Chief of the IRS Publications and Regulations Branch, the IRS and the Treasury Department submitted, to Vice President Pence, as President of the Senate, a copy of Rev. Proc. 2018–38, entitled a Submission of Federal Rules under the Congressional Review Act. The submission was docketed in the Senate as EC–6097, and it was referred to the Finance Committee.

Finally, even if the administration had not submitted the dark money rule under the CRA, there is no question the rule is subject to the CRA. The CRA applies to rules as defined under the Administrative Procedure Act, which states in relevant part that a rule is “the whole or part of an agency statement of general . . . applicability and future effect designed to implement, interpret, or prescribe law or policy,” with three exceptions: rules of particular applicability; rules relating to agency management or personnel; and rules of agency organization, procedure, or practice that does not substantially affect the rights or obligations of nonagency parties.

The dark money rule is clearly a statement of general applicability and future effect. The only real question, then, is whether it is subject to one of the exceptions, particularly the exception for “rules of agency organization, procedure, or practice that [do] not substantially affect the rights or obligations of non-agency parties.”

Here, it is clear that the rule has a substantial effect on nonagency parties. Under the provisions of IRC section 6103, State tax administrators may obtain from IRS tax-exempt donor information for State tax administration purposes. As a result of Rev. Proc. 2018–38, State tax administrators will no longer have the right to obtain donor information from the IRS, undermining States’ ability to enforce tax-exempt rules on organizations operating within their borders. Further, as the Treasury Department clearly stated in a July 16 press release, Rev. Proc. 2018–38 will reduce the burden of disclosure and filing obligations of tax-exempt organizations because they no longer will be required to disclose the identities of large donors. This is a big deal. It will significantly inhibit IRS

enforcement efforts, and it will make it easier for dark money to continue to flood in. Indeed, that is why so many groups have been urging that the disclosure requirement be repealed.

As a final note, the IRS may argue that repeal of the disclosure rule is insignificant because the IRS doesn’t systematically cross-check this data against other sources of tax information. This is a large part of the problem of IRS failing to enforce existing laws relating to political activity of tax-exempt organizations. To my mind, the IRS should be using this information in order to maintain the integrity of our tax-exempt rules and election laws. If, for example, an organization named Russian Oligarchs, LLC made large contributions to a tax-exempt organization, it seems to me that this is something the IRS should want to know. At a time when foreign actors are actively attempting to interfere in American elections, law enforcement, the IRS, and State tax administrators need to have visibility into the financial flows of political nonprofits. The argument that we should no longer collect this information because the IRS is failing to use the information to enforce the law gets things precisely backward.

I urge my colleagues to support Senator TESTER and me as we work to overturn this outrageous dark money rule.

MALNUTRITION AWARENESS WEEK

Mrs. MURRAY. Mr. President, I rise today in recognition of this week as Malnutrition Awareness Week.

Malnutrition Awareness Week is a multi-organizational, multipronged campaign that aims to educate healthcare professionals on how to identify and treat malnutrition, encourage patients to discuss their nutrition status with their healthcare providers, and increase awareness of nutrition’s role in patient recovery.

While we know malnutrition can severely impact patients’ health outcomes, we do not currently know the full extent of malnutrition plaguing our senior population. This is because national health surveys and indicators do not include screening measures for malnutrition. National surveys and indicators are crucial not only for identifying key issues, such as malnutrition, but also for shaping public health programs and guiding healthcare professionals. By fully understanding the health problem, we can refine these tools to better address health issues affecting older adults.

Similarly, older adults and their families need guidance on how to meet seniors’ unique nutrition needs. National dietary guidelines, developed every 5 years by the Departments of Health and Human Services and of Agriculture, provide valuable information to the public in regard to a healthy diet. These guidelines are examples of Federal resources that could be tai-

lored to reflect the nutritional needs of specific populations, such as older adults.

Since malnutrition can lead to greater risk of chronic disease, frailty, disability, and increases in health care costs, it is important to properly identify cases and provide adequate interventions, even as people transition across care settings. To strive toward this goal, we must consider options within the healthcare system and our Federal programs to improve care and nutritional support for older adults.

This week is an important opportunity to remember that the nutritional challenges facing people of all ages, and I hope my colleagues will join me in working to understand and address these challenges.

NATIONAL RICE MONTH

Mr. KENNEDY. Mr. President, I want to take a moment to honor the more than 125,000 hard-working men and women who work in America’s rice industry. September is National Rice Month, and it is also the start of our domestic rice harvest. This year, roughly 23 billion pounds of rice will be grown on 3 million acres of farmland. 85 percent of the rice eaten in America comes from just 6 States: Arkansas, California, Mississippi, Missouri, Texas, and my home State of Louisiana.

Rice isn’t just delicious in jambalaya or seafood gumbo; it is an indispensable part of Louisiana’s economy. The 4,500 members of the Louisiana rice industry generate more than \$700 million in economic benefits for the State. These small businesses not only put food on the table of America’s families, but they also employ tens of thousands of workers. Altogether, America’s rice crop has a \$34 billion impact on our national economy.

Rice farmers are also careful stewards of our Nation’s precious natural resources. Over the past 20 years, rice farmers have been able to increase their yields by as much as 50 percent. They have achieved this while using less land, less water, and less energy. American rice shines as a bright example of sustainable agriculture and the benefits of effective agricultural research.

America was born on a farm. The importance of farming to the U.S. economy cannot be overstated; agriculture provides jobs for nearly 1 in 7 Americans. While rice is a valuable export, I am pleased to say that nearly all of our domestic rice crop is consumed right here. For these and many other reasons, I am proud to celebrate National Rice Month and the world’s most popular grain. I also want to extend my heartfelt support and gratitude to all American rice farmers, particularly those in the great State of Louisiana. Keep up the good work.